

Schedule of Diversion

Use this Schedule to Report all Diversions.

Issued under authority of P.A. 403 of 2000, as amended. Filing is mandatory.

INSTRUCTIONS: Some diversions require payment of tax within three days. See page 2 for instructions. You must use a separate schedule for diversion to Michigan (11A) and diversions from Michigan (11B) and also for each fuel product. Check the appropriate box below.

► Product Code (see Michigan Fuel Product Codes on Treasury's Web site)

► Company Name	► Account Number (FEIN or TR)	► License Number	► Report Period (MM/YYYY)
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☐ ► 11A Diversions **TO** Michigan - Enter the Original Point of Destination in Column 5.

☐ ► 11B Diversions **FROM** Michigan - Enter the Revised Point of Destination in Column 5.

A separate schedule must be filed for each State/Province/Country.

Report Whole Gallons Only

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of Origin	(5) Point of Destination		(6) Purchaser (7)		(8) Date Shipped	(9) Document Number	(10) Gallons (11) (12)			(13) Diversion Number
				TCN	City & State	Name	FEIN			Net	Gross	Billed	
TOTALS													

* For Original Destination and Revised Destination, enter either Terminal Control Number or City and State.

Instructions for Form 3750, *Schedule of Diversion*

General Instructions

This schedule provides detail in support of the amount shown as diversions on your return. Each diversion should be listed on separate lines with a separate schedule for each product code. You must use a separate schedule for diversions to Michigan, from Michigan, and for each revised destination State/Province/Country.

A diversion number must be obtained prior to diverting fuel either TO or FROM Michigan. To obtain a diversion number, go to www.trac3.net. If you do not have Internet access, you can call the Motor Fuel Division at (517) 636-4600.

Three Day Payment

Tax is due on diverted motor fuel within 3 business days after either of the following events:

- ▶ Diversions on all fuel that is intended for export from Michigan but diverted to a destination within Michigan.
- ▶ Diversions by unlicensed importers on all fuel acquired outside Michigan, not intended for a Michigan destination but diverted to Michigan.

Form 3778- *Three Day Payment Voucher* may be obtained through Treasury's Web site at www.michigan.gov/treasury.

Payments not postmarked within three business days of the event are subject to 100% penalty. Form 3778, *Three Day Payment Voucher* must accompany your payment.

Product Codes

Enter the appropriate code on page 1. See Treasury's Web site for a list of Product Codes.

Column Instructions

Column 1 and 2: Carrier - Enter the name and FEIN of the company that transports the product.

Column 3: Mode of Transport - Enter one of the following:

J = Truck R = Rail

B = Barge S = Ship (Great Lakes or ocean marine vessel)

Column 4: Point of Origin - NA

Column 5: Terminal Control Number or City & State.

11A- Enter the Terminal Control Number or City and State of the original destination of the motor fuel product being diverted.

11B - Enter the Terminal Control Number or City and State of the revised destination of the diverted motor fuel product.

Column 6: Purchaser's Name - Enter the name of the company the product was sold to.

Column 7: Purchaser's FEIN - Enter the FEIN of the company the product was sold to.

Column 8: Date Shipped - Enter the date the product was shipped.

Column 9: Document Number - Enter the bill of lading number from the manifest issued at the terminal when product is removed over the rack. In the case of bulk plant removals, use the withdrawal bill of lading.

Column 10: Net Gallons - Enter the net amount of gallons diverted. Use whole numbers only.

Column 11: Gross Gallons - Enter the gross amount of gallons diverted. Use whole numbers only.

Column 12: Billed Gallons - Enter the number of gallons to be billed to the customer. Use whole numbers only.

Column 13: Diversion Number - Enter the number issued by the taxing agency or its agent that authorizes the diversion of the product from the destination state that is on the original bill of lading.